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Financing of the United Nations Protection Force, the United Nations Confidence Restoration Operation in Croatia, the United Nations Preventive Deployment Force and the United Nations Peace Forces headquarters

Report of the Secretary-General

Summary

The present report contains the financial performance report of the United Nations Protection Force (UNPROFOR), the United Nations Confidence Restoration Operation in Croatia, known as UNCRO, the United Nations Preventive Deployment Force (UNPREDEP) and the United Nations Peace Forces headquarters (UNPF) for the period from 1 January to 30 June 1996. The report also contains updated information on the liquidation of the forces.

A total amount of $240,562,100 gross ($237,472,100 net) was provided by the General Assembly for the pre-liquidation period from 1 January to 30 June 1996, consisting of: (a) commitment authority of $100 million gross ($98,430,700 net) by its decision 50/410 B of 23 December 1995; (b) commitment authority of $50 million gross ($49,215,350 net) by its decision 50/481 of 11 April 1996 and (c) commitment authority of $90,562,100 gross ($89,826,050 net) by its resolution 50/235 of 7 June 1996. The performance report reflects expenditures of $240,562,100 gross ($236,351,600 net), resulting in an unencumbered balance of zero dollars gross ($1,120,500 net). The net unencumbered balance is due to additional income from staff assessment.

The actions to be taken by the General Assembly are shown in paragraph 44 of the present report.

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I. Introduction

1. The combined Forces in the former Yugoslavia consisted of the United Nations Confidence Restoration Operation in Croatia, known as UNCRO, the United Nations Protection Force (UNPROFOR) and the United Nations Preventive Deployment Force (UNPREDEP). Administrative and logistic support for all three operations was centralized at United Nations Peace Forces (UNPF) headquarters at Zagreb.

2. In accordance with Security Council resolution 1025 (1995) of 30 November 1995, the mandate of UNCRO was terminated on 15 January 1996, the same day the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) was established by Council resolution 1037 (1996) of 15 January 1996.

3. The mandate of UNPROFOR was terminated on 20 December 1995, the date on which the Secretary-General reported to the Council that the transfer of authority from UNPROFOR to the Implementation Force (IFOR) had taken place, in accordance with Security Council resolution 1031 (1995) of 15 December 1995.

4. By a letter dated 1 February 1996 (S/1996/76), the President of the Security Council informed the Secretary-General that the Council concurred, in principle, with his recommendation that UNPREDEP should become an independent mission reporting directly to United Nations Headquarters in New York.

5. Following these decisions of the Security Council, the Secretary-General reported to the Council on 6 February 1996 (S/1996/83) that the centralized administrative structure in UNPF would be retained for the time being. During the pre-liquidation period from 1 February to 30 June 1996, the former UNPF headquarters was to provide all aspects of administrative and logistic support for the new missions, to assist in building up independent administrative support structures for the new missions and to perform administrative liquidation tasks for UNCRO, UNPROFOR and UNPF.

II. Cost estimates for the period from 1 January to 30 June 1996

6. The cost estimates contained in annex III to document A/50/696/Add.4 covered the pre-liquidation period from 1 January to 30 June 1996 and provided for the repatriation travel of 309 military observers and 7,463 contingent personnel, as well as for the maintenance of an average monthly strength of 1,237 contingent personnel, 293 international civilian staff, 458 local staff, 725 international contractual personnel and 23 United Nations Volunteers. Requirements for the pre-liquidation period were estimated at $302,062,100 gross ($298,972,100 net), including an amount of $201,492,300 for reimbursement of contingent-owned equipment.

7. In its report A/50/903/Add.1 dated 6 May 1996, the Advisory Committee on Administrative and Budgetary Questions recommended that the provisions for reimbursement of contingent-owned equipment and claims be reduced by $51.5 million and $10 million respectively. Taking into account these reductions, the Advisory Committee recommended that the General Assembly appropriate a total amount of $240,562,100 gross for the period from 1 January to 30 June 1996.

III. Actions taken by the General Assembly for the period from 1 January to 30 June 1996

8. The General Assembly authorized the Secretary-General to enter into commitments totalling $240,562,100 gross ($237,472,100 net) for the period from 1 January to 30 June 1996. Of this amount, a total of $89,484,800 gross ($87,915,500 net) was assessed on Member States. The details are as follows:

	Gross	Net
	(United States dollars)	
1 January-31 March 1996 Decision 50/410 B	100 000 000	98 430 700
1 January-31 May 1996 Decision 50/481	50 000 000	49 215 350
1 January-30 June 1996 Resolution 50/235	90 562 100	89 826 050
Total	**240 562 100**	**237 472 100**

IV. Actions not yet taken by the General Assembly for the period beginning 1 January 1996

9. Actions not yet taken by the General Assembly in connection with the financing of UNPF for the period from 1 January 1996 to 30 June 1997 are the following:

(a) The appropriation of the amount of $240,562,100 gross (and the reduced amount of $236,351,600 net), already authorized by the Assembly, as shown in paragraph 8 above, for the period from 1 January to 30 June 1996;

(b) The assessment of $151,077,300 gross ($148,436,100 net) for the period from 1 January to 30 June 1996, in addition to the amount of $89,484,800 gross ($87,915,500 net) already assessed by the Assembly in its decision 50/410 B of 23 December 1995;

(c) A decision on the treatment of the unencumbered balance of $112,033,878 gross ($115,165,479 net) for the period ending 30 June 1996;

(d) The appropriation and assessment of the amount of $50,247,200 gross ($46,951,000 net), for the period from 1 July 1996 to 30 June 1997, consisting of the amount of $49,054,000 gross recommended by the Advisory Committee in paragraph 50 of its report A/50/903/Add.1 and the amount of $1,193,200 for the support account for peacekeeping operations (resolution 51/13 of 4 November 1996). This amount is inclusive of the amount of $18,693,450 gross ($17,361,600 net) already authorized by the Assembly in its resolution 50/235 of 7 June 1996 for the period from 1 July to 30 September 1996, the amount of $6,231,150 gross ($5,787,200 net) authorized by the Assembly in its decision 50/410 C of 17 September 1996 for the period from 1 to 31 October 1996 and the amount of $12,462,300 gross ($11,574,400 net) authorized by the Assembly in its resolution 51/12 of 4 November 1996 for the period from 1 November to 31 December 1996.

V. Financial performance report for the period from 1 January to 30 June 1996

10. Expenditures are estimated at $240,562,100 gross ($236,351,600 net), resulting in an unencumbered balance of zero dollars gross ($1,120,500 net) from the total commitment authority of $240,562,100 gross ($237,472,100 net). There are no savings in gross terms and the net balance is due to higher expenditures for staff assessment, and consequently higher income from staff assessment as a result of the delayed transfer of staff from UNPF to UNTAES, the United Nations Mission in Bosnia and Herzegovina (UNMIBH) and UNPREDEP.

11. During the reporting period there were substantial extraordinary expenditures, amounting to $24,782,800, for items that had not been included in the cost estimates. These expenditures consisted of the following:

	United States dollars
Extraordinary expenditures	
Settlement of *ex post facto* letters of assist	11 757 300
Settlement of letters of assist that exceeded the amounts obligated in prior periods	230 400
Claims submitted by military personnel for payment of allowances in respect of prior periods	2 349 100
Reimbursement for non-budgeted contingent costs	2 598 900
Late issuance of 1995 purchase orders	983 200
Legal claims arising from contractual arrangements	6 863 900
Subtotal	**24 782 800**

12. There were also additional requirements of $10,456,700 for 6 budget line items that could only be partially offset by savings of $4,105,700 for 12 budget line items owing to changes in operational requirements. The details are shown in the table below.

	United States dollars
Overruns	
Civilian police	414 000
International and local staff	8 258 600
International contractual personnel	462 500
Transport operations	199 800
Mine clearing	1 300
Staff assessment	1 120 500
Subtotal	**10 456 700**
Savings	
Military observers	293 400
Military contingents	1 269 600
United Nations Volunteers	80 900
Premises/accommodation	116 100
Infrastructure repair	47 100
Air operations	901 300
Communications	69 900
Other equipment	84 000
Miscellaneous services	265 400
Miscellaneous supplies	469 300
Public information	43 300
Air and surface freight	465 400
Subtotal	**4 105 700**

13. The net result of the expenditure summary shown in paragraphs 11 and 12 above is an overrun of $31,133,800. In order to remain within the authorization provided by the General Assembly, the amount obligated for contingent-owned equipment has been reduced by this same amount. As indicated in paragraph 30 below, it is currently estimated that requirements for reimbursement of contingent-owned equipment exceed amounts obligated by some $317 million. Even if the apportionment amount of $149,992,300 were to be retained, there would still be a shortfall of some $285.9 million for the settlement of claims from all 30 troop-contributing countries. Furthermore, the estimate is subject to change pending completion of the detailed review of all survey reports and subsequent negotiations with each of the troop-contributing Governments. Detailed information regarding the current status of contingent-owned equipment is contained in paragraphs 27 to 30 below.

14. Annex I to the present report sets out by budget line item the cost estimates of the Secretary-General for the combined Forces as per annex II to document A/50/696/Add.4 (column 1), the revised apportionment in accordance with the commitment authority provided by the General Assembly in its decisions 50/410 B and 50/481 and resolution 50/235 (column 2), as well as the non-recurrent expenditures (column 3) and recurrent expenditures (column 4). Supplementary information in respect of the expenditures is contained in annex II and information on deployment and incumbency of military and civilian personnel is contained in annexes III and IV.

15. The United Nations Logistics Base at Brindisi (UNLB) continued to be financed on an ad hoc basis during this six-month period from within the existing budget of UNPF as well as from other missions. The portion of expenditures incurred for UNLB and charged to UNPF during this period amounted to $340,200 for general temporary assistance ($88,200) and contractual services ($252,000).

VI. Financial administration

A. Resources made available and operating costs for the period from 12 January 1992 to 31 December 1996

16. The total resources made available to UNPF for the period from 12 January 1992 to 31 December 1996 amount to $5,110,292,221 gross ($5,074,213,721 net) and the estimated expenditures for the same period total $4,784,529,789 gross ($4,751,375,532 net), including voluntary contributions in kind of $40,566,062. The total resources include credits of $213,728,554 gross ($207,672,710 net) already set off against assessed contributions on Member States. The current unencumbered balance is $112,033,878 gross ($115,165,479 net).

B. Status of assessed contributions

17. As at 15 November 1996, a total of $4,686,480,249[1] has been assessed on Member States in respect of UNPF for the period from 12 January 1992 to 31 March 1996. Contributions received for this same period amounted to $3,946,775,014. In addition, outstanding assessments were reduced by an amount of $8,019,709 pursuant to General Assembly resolution 50/83 of 15 December 1995, resulting in a shortfall of $731,685,526.

VII. Status of reimbursement to troop-contributing Governments

18. Full reimbursement of troop costs in accordance with the standard rates of reimbursement has been made for the period ending 30 November 1995.

VIII. Observations and comments on previous recommendations of the Advisory Committee on Administrative and Budgetary Questions

19. In paragraph 38 of its report dated 6 May 1996 (A/50/903/Add.1), the Advisory Committee on Administrative and Budgetary Questions requested that a comprehensive report on the proposed distribution of UNPF assets be submitted to the General Assembly, through the Advisory Committee, no later than November 1996. This report is under preparation, but will only be finalized towards the end of the liquidation period for the reasons stated in paragraphs 20 to 22 below.

20. Information on the preliminary disposition of UNPF assets was contained in annex XVI to document A/50/696/Add.4. The most recent update of this information, based on an inventory of United Nations-owned, leased and loaned assets in excess of $430 million, was prepared by the mission reflecting the status as at 31 October 1996. However, the information in that status report is not final and includes 29,710 line items, valued in excess of $103 million, the final disposition of which has not yet been determined. This amount includes assets valued at $22 million in various stages of write-off action.

21. The preparation of the asset disposition report by UNPF staff has been a time-consuming activity for a number of reasons. The retrieval of United Nations-owned assets that were held by IFOR units under temporary custody provisions took longer than originally planned. Additionally, some IFOR contingents that had signed agreements to purchase United Nations assets subsequently changed their minds, thereby requiring these assets to be taken back into stock.

22. The depreciated values being used for asset sales and write-offs are based on currently available information. However, this information is subject to change. There are cases where contingents that purchased surplus assets are questioning the invoices they received. The resolution of these cases could lead to changes in the number of items sold and/or their value. Similarly, the amounts reflected for write-offs will change until the books are finally closed.

23. In a further report dated 15 October 1995 (A/51/497), the Advisory Committee requested that additional information be included in the next report of the Secretary-General on the financing of the mission. That information is set out in the following paragraphs.

24. *Unliquidated obligations (para. 5).* Information on unliquidated obligations, by budget line item, for the reporting period is shown in annex I (column 6).

25. *Valuation of voluntary contributions in kind for the strengthening of UNPROFOR with a rapid reaction capacity (para. 6).* Detailed information in respect of supplies and services provided to the rapid reaction capacity contingents was received from the donor Government on 25 October 1996. The information is being analysed and the valuation, based on United Nations standards, will be reported to the General Assembly as soon as it is available.

26. *Changes in accounting for the reimbursement of consumables (para. 9).* While the approach of charging $70 million to consumables might appear to be a change in accounting policy, it is more an issue of classification of costs in the relevant object line items. Since UNPROFOR was a large complex mission requiring extensive logistics support to contingents, the United Nations was unable to provide the full support needed for self-sustainment of the troops. Accordingly, troop-contributing countries were asked to provide some components of self-sustainment to its troops and to seek reimbursement from the United

Nations. Until the in-and-out surveys were received and reviewed, it was not possible to determine the extent of the amounts to be reimbursed to Governments and therefore no amounts were obligated for these items separately from contingent-owned equipment. On the basis of the preliminary review of 24 out of the 79 units deployed in UNPROFOR, it became evident that contingents had provided spare parts and other consumables in support of the major equipment brought into the mission area. It is believed that those items that are not classified as equipment should best be recorded under the various expenditure categories to which they relate.

27. *Valuation of contingent-owned equipment (para. 11).* It had been indicated in annex IV D to document A/50/696/Add.4 that the total reimbursement to troop-contributing countries for contingent-owned equipment for the duration of the mission was estimated at $721,795,398. This estimate included amounts owed both for equipment and for consumables brought in by the contingents to maintain self-sufficiency for the first 60 days in theatre. Of this amount, payments totalling $289,242,801 had already been made, leaving a balance owed of $432,552,597. Obligations recorded in the accounts up to 31 December 1995 for this purpose totalled $231,060,299, resulting in a shortfall of $201,492,298. On this basis an amount of $201,492,300 was included in the UNPF cost estimates for the period from 1 January to 30 June 1996 in order to settle these claims.

28. In paragraph 18 of its report A/50/903/Add.1, the Advisory Committee on Administrative and Budgetary Questions recommended that the provision under this heading be reduced by $51.5 million pending the results of the review of the surveys to be conducted by UNPF staff and their subsequent negotiations with the contingents.

29. The General Assembly, in its resolution 50/235, took note of the comments contained in paragraph 18 of the report of the Advisory Committee and decided to keep the amounts budgeted for provision for reimbursement for contingent-owned equipment under review, pending completion of the Secretary-General's efforts to process outstanding contingent-owned equipment reimbursement claims.

30. Based on the most up-to-date information, amounts owed for contingent-owned equipment total $664,868,643, which represents an increase of $232,316,046 over the previous estimate of $432,552,597. Amounts currently obligated for this purpose, including $70 million for consumables and the amount of $118,858,500 included in the present report, total $347,133,172. Based on these figures, an additional amount of $317,735,471 would need to be appropriated by the General Assembly for contingent-owned equipment. The request for additional appropriation will be made when the actual amounts owed to all 30 troop-contributing countries have been determined.

31. *Recovery of excise duty (para. 14).* The mission is still pursuing this matter with the Croatian authorities.

32. *Investigation of possible fuel fraud and recovery of losses (para. 16).* Ongoing efforts are being made to investigate fraudulent invoices and to recover losses.

33. *Recovery of losses of the Organization resulting from the violation by the Government of the provisions of the status-of-forces agreement, including payments in excess of $2.3 million for rental of Split port (paras. 17 and 18).* The Directors of Luka Split (Split port) have consistently claimed that the port is owned by a commercial company and therefore the provisions of the status-of-forces agreement did not cover the port. While all contracts with Luka Split have contained a protest clause regarding the provisions of the agreement, the company has legally attested that it is a private company not covered by the agreement.

IX. Action taken pursuant to General Assembly resolution 51/12

34. In paragraph 8 of its resolution 51/12, the General Assembly requested the Secretary-General to include updated information on the status of the liquidation of UNPROFOR and UNCRO in his next report on the financing of the combined Forces, including costs, staffing levels, a description of difficulties encountered, the Secretary-General's assessment of the progress of liquidation and projections regarding its completion.

35. The list of proposed liquidation tasks contained in annex III to document A/50/696/Add.5 were drawn up by the mission in February 1996. Once the liquidation actually got under way on 1 July 1996, however, 2it became apparent that the original assumptions on which the staffing requirements were based were no longer valid.

36. The staffing requirements were based on the assumption that the liquidation process could proceed without serious distractions. However, the reality turned out to be different for the following reasons: (a) the transition to IFOR was much more difficult and time-consuming than anticipated; (b) the lack of experienced personnel and planning ability within the mission caused more difficult problems in the course of the liquidation exercise; and (c) an extensive effort was needed for the setting up of administrative support structures of the new missions in the Former Yugoslavia. All of these factors seriously delayed the commencement of the actual liquidation process of UNPF and continue to require the support of UNPF to some extent.

37. In the field of communications, for example, UNPF is operating a communications network for IFOR on a reimbursable basis. While the technical staff are shown under UNPF central support services, the administration tasks (i.e., invoicing, accounting) still have to be performed by the UNPF liquidation staff.

38. As the liquidation process proceeded, it also became apparent that more local staff would be needed in connection with the transport and delivery of supplies and equipment to the new missions, the repair of damaged vehicles, the move from the UNPF Ilica headquarters to Pleso and the cleaning up of Ilica and Pleso grounds. It also proved difficult to fill international posts.

39. A detailed review of the liquidation requirements was undertaken in mid-September 1996 by the UNPF Director of Administration with the participation of all the mission's section chiefs. Taking into account the Organization's financial situation, as well as the above-mentioned factors, it was decided to be very conservative in the use of international staff and to transfer labour-intensive tasks to local personnel as much as possible. Furthermore, maximum work had to be performed during summer months since the harsh autumn and winter weather in the Balkans hamper any effort, especially in the transportation area.

40. As a result of this review, the following changes in staffing requirements became necessary: (a) to decrease the number of international person-months from 2,000 to 1,688; and (b) to increase the number of local person-months from 833 to 1,947. These changes resulted in a net increase of 802 person-months without additional cost.

41. Owing to the cost differential between international and local staff, overall civilian staff costs have decreased by $1,569,500. However, in addition to these changes in staffing, additional funds are needed for motor vehicle spare parts ($489,000) and commercial communications ($415,400). The balance of the savings ($616,000) is being obligated for contingent-owned equipment.

42. The changes to the cost estimates for the period from 1 July 1996 to 30 June 1997 for the liquidation of UNPF are shown in annex V and the revised staffing requirements by category and level are contained in annex VI and by office in annex VII. There is no change to the staffing requirements for the provision of central support from 1 July 1996 to 30 June 1997 as shown in document A/50/696/Add.6.

43. In paragraph 10 of its resolution 51/12, the General Assembly urged the Secretary-General to convey to the Governments concerned the Assembly's concern and request that the Governments reimburse the combined Forces for expenditures for items that should have been provided without cost under the status-of-forces agreement and to withhold settlement of claims submitted by the Governments concerned until the matter of the expenditures is resolved. Expenditure data is being compiled in regard to amounts paid

by UNPF for items that should have been provided without cost under the status-of-forces agreement. As soon as this information is finalized, letters will be sent from the Secretary-General to the Governments concerned to convey the concern of the General Assembly and to request that these expenditures be reimbursed to the United Nations.

X. Action to be taken by the General Assembly at its fifty-first session

44. The actions to be taken by the General Assembly at its fifty-first session in connection with the financing of UNPROFOR, UNCRO, UNPREDEP and UNPF headquarters are as follows:

(a) The appropriation of the amount of $240,562,100 gross ($236,351,600 net) for the period from 1 January to 30 June 1996, inclusive of the amount of $100 million gross ($98,430,700 net) authorized by its decision 50/410 B, the amount of $50 million gross ($49,215,350 net) authorized by its decision 50/481 and the reduced amount of $90,562,100 gross ($88,705,550 net) authorized by its resolution 50/235;

(b) The assessment of $151,077,300 gross ($148,436,100 net) for the period from 1 January to 30 June 1996, in addition to the amount of $89,484,800 gross ($87,915,500 net) already assessed by the Assembly in its decision 50/410 B;

(c) A decision on the treatment of the unencumbered balance of $112,033,878 gross ($115,165,479 net) for the period ending 30 June 1996;

(d) The appropriation and assessment of the amount of $50,247,200 gross ($46,951,000 net), for the period from 1 July 1996 to 30 June 1997, inclusive of the amount of $1,193,200 for the support account for peacekeeping operations (resolution 51/13). This amount is inclusive of the amount of $18,693,450 gross ($17,361,600 net) already authorized by the Assembly in its resolution 50/235, the amount of $6,231,150 gross ($5,787,200 net) authorized in its decision 50/410 C, and the amount of $12,462,300 gross ($11,574,400 net) authorized in its resolution 51/12;

(e) To review the resource requirements of UNPF in the light of the information to be provided on the value of budgeted contributions in kind that served to reduce the amount assessed on Member States for the rapid reaction capacity;

(f) To review the amounts budgeted for provision for reimbursement of contingent-owned equipment upon completion of the processing of contingent-owned equipment reimbursement claims.

Notes

[1] Excludes amount assessed by the General Assembly in its resolution 51/12.

Annex I
Financial performance report for the period from 1 January to 30 June 1996: summary statement

(Thousands of United States dollars)

	(1) Original cost estimates	(2) Apportionment	(3) Non-recurrent expenditures	(4) Recurrent expenditures	(5) Total expenditures (3 + 4)	(6) Unliquidated obligations	(7) Savings/ (overruns) (2 - 5)
1. Military personnel costs							
(a) Military observers							
Mission subsistence allowance	782.3	782.3	-	1 333.9	1 333.9	-	(551.6)
Travel costs	463.5	463.5	-	516.2	516.2	279.8	(52.7)
Clothing and equipment allowance	4.9	4.9	-	16.7	16.7	-	(11.8)
Subtotal	**1 250.7**	**1 250.7**	**-**	**1 866.8**	**1 866.8**	**279.8**	**(616.1)**
(b) Military contingents							
Standard troop cost reimbursement	7 646.6	7 646.6		8 716.8	8 716.8	8 716.8	(1 070.2)
Welfare	100.2	100.2	-	226.6	226.6	165.8	(126.4)
Rations	1 718.0	1 718.0	3 935.9	2 006.3	5 942.2	4 983.6	(4 224.2)
Daily allowance	293.4	293.4	-	1 410.2	1 410.2	42.0	(1 116.8)
Mission subsistence allowance	-	-	-	9.8	9.8	-	(9.8)
Emplacement, rotation and repatriation of troops	2 512.8	2 512.8	-	5 850.2	5 850.2	4 206.5	(3 337.4)
Clothing and equipment allowance	519.5	519.5	-	593.0	593.0	593.0	(73.5)
Subtotal	**12 790.5**	**12 790.5**	**3 935.9**	**18 812.9**	**22 748.8**	**18 707.7**	**(9 958.3)**
(c) Other costs pertaining to military personnel							
Contingent-owned equipment	201 492.3	149 992.3	118 858.5	-	118 858.5	118 858.5	31 133.8
Death and disability compensation	260.0	260.0	-	260.0	260.0	217.0	-
Subtotal	**201 752.3**	**150 252.3**	**118 858.5**	**260.0**	**119 118.5**	**119 075.5**	**31 133.8**
Total, line 1	**215 793.5**	**164 293.5**	**122 794.4**	**20 939.7**	**143 734.1**	**138 063.0**	**20 559.4**
2. Civilian personnel costs							
(a) Civilian police							
Mission subsistence allowance	496.0	496.0	-	1 049.8	1 049.8	-	(553.8)
Travel costs	-	-	-	22.7	22.7	15.2	(22.7)
Clothing and equipment allowance	3.1	3.1	-	17.9	17.9	-	(14.8)
Subtotal	**499.1**	**499.1**	**-**	**1 090.4**	**1 090.4**	**15.2**	**(591.3)**
(b) International and local staff							
International staff salaries	7 092.5	7 092.5	-	8 190.1	8 190.1	-	(1 097.6)
Local staff salaries	2 840.7	2 840.7	-	6 729.7	6 729.7	-	(3 889.0)
Consultants	-	-	-	4.5	4.5	-	(4.5)
Overtime	57.0	57.0	-	75.0	75.0	-	(18.0)
General temporary assistance	-	-	-	95.7	95.7	-	(95.7)
Common staff costs	3 570.2	3 570.2	-	5 869.8	5 869.8	308.8	(2 299.6)
Mission subsistence allowance	4 815.3	4 815.3	-	5 491.8	5 491.8	-	(676.5)
Other travel costs	132.0	132.0	-	309.7	309.7	108.8	(177.7)
Subtotal	**18 507.7**	**18 507.7**	**-**	**26 766.3**	**26 766.3**	**417.6**	**(8 258.6)**

	(1) Original cost estimates	(2) Apportionment	(3) Non-recurrent expenditures	(4) Recurrent expenditures	(5) Total expenditures (3 + 4)	(6) Unliquidated obligations	(7) Savings/ (overruns) (2 - 5)
(c) *International contractual personnel*	13 666.2	13 666.2	-	14 128.7	14 128.7	3 644.0	(462.5)
(d) *United Nations Volunteers*							
Mission subsistence allowance	-	-	-	-	-	-	-
Individual service contract	431.4	431.4	-	350.5	350.5	103.5	80.9
Subtotal	**431.4**	**431.4**	**-**	**350.5**	**350.5**	**103.5**	**80.9**
(e) *Government-provided personnel*	-	-	-	-			
(f) *Civilian electoral observers*	-	-	-	-			
Total, line 2	**33 104.4**	**33 104.4**	**-**	**42 335.9**	**42 335.9**	**4 180.3**	**(9 231.5)**
3. Premises/accommodation							
Rental of premises	4 091.7	4 091.7	-	3 837.3	3 837.3	992.0	254.4
Alteration and renovation of premises	-	-	201.6	-	201.6	54.7	(201.6)
Maintenance supplies	215.0	215.0	-	110.3	110.3	9.6	104.7
Maintenance services	223.5	223.5	-	113.3	113.3	33.7	110.2
Utilities	2 012.3	2 012.3	-	2 365.5	2 365.5	587.4	(353.2)
Construction/prefabricated buildings	-	-	15.8	-	15.8	-	(15.8)
Total, line 3	**6 542.5**	**6 542.5**	**217.4**	**6 426.4**	**6 643.8**	**1 677.4**	**(101.3)**
4. Infrastructure repairs							
Upgrading of airstrips	-	-	-	-	-	-	-
Upgrading of roads	80.0	80.0	25.0	-	25.0	2.0	55.0
Repair of bridges	-	-	87.7	-	87.7	79.8	(87.7)
Total, line 4	**80.0**	**80.0**	**112.7**	**-**	**112.7**	**81.8**	**(32.7)**
5. Transport operations							
Purchase of vehicles	-	-	-	-	-	-	-
Rental of vehicles	351.2	351.2	2 500.0	316.0	2 816.0	2 767.5	(2 464.8)
Workshop equipment	-	-	20.7	-	20.7	14.3	(20.7)
Spare parts, repairs and maintenance	840.6	840.6	428.0	5 032.3	5 460.3	5 046.3	(4 619.7)
Petrol, oil and lubricants a/	1 315.7	1 315.7	-	1 570.7	1 570.7	2 633.9	(255.0)
Vehicle insurance	125.7	125.7	-	137.5	137.5	1	(11.8)
Total, line 5	**2 633.2**	**2 633.2**	**2 948.7**	**7 056.5**	**10 006.2**	**10 462.1**	**(7 372.0)**
6. Air operations							
(a) *Helicopter operations*							
Hire/charter costs	540.3	540.3	-	1 043.5	1 043.5	1 043.5	(503.2)
Aviation fuel and lubricants	61.8	61.8	-	57.2	57.2	31.0	4.6
Positioning/depositioning costs	50.0	50.0	-	-	-	-	50.0
Resupply flights	-	-	-	-	-	-	-
Painting/preparation	-	-	-	-	-	-	-
Liability and war-risk insurance	10.9	10.9	-	27.5	27.5	27.5	(16.6)
Subtotal	**663.0**	**663.0**	**-**	**1 128.2**	**1 128.2**	**1 102.0**	**(465.2)**

	(1) Original cost estimates	(2) Apportionment	(3) Non-recurrent expenditures	(4) Recurrent expenditures	(5) Total expenditures (3 + 4)	(6) Unliquidated obligations	(7) Savings/ (overruns) (2 - 5)
(b) *Fixed-wing aircraft*							
Hire/charter costs	989.4	989.4	-	1 433.4	1 433.4	544.3	(444.0)
Aviation fuel and lubricants	1 324.0	1 324.0	-	678.8	678.8	105.2	645.2
Positioning/depositioning costs	100.0	100.0	-	38.2	38.2	38.2	61.8
Painting/preparation	-	-	-	-	-	-	-
Resupply flights	-	-	-	-	-	-	-
Liability and war-risk insurance	120.0	120.0	-	120.0	120.0	120.0	-
Subtotal	**2 533.4**	**2 533.4**	-	**2 270.4**	**2 270.4**	**807.7**	**263.0**
(c) Aircrew subsistence allowance	49.8	49.8	-	54.0	54.0	53.8	(4.2)
(d) Other air operation costs							
Air traffic control services and equipment	60.0	60.0	-	89.0	89.0	15.8	(29.0)
Landing fees and ground handling	970.0	970.0	-	593.5	593.5	173.4	376.5
Fuel storage and containers	-	-	-	-	-	-	-
Subtotal	**1 030.0**	**1 030.0**	-	**682.5**	**682.5**	**189.2**	**347.5**
Total, line 6	**4 276.2**	**4 276.2**	-	**4 135.1**	**4 135.1**	**2 152.7**	**141.1**
7. Naval operations	-	-	-	-	-	-	-
8. Communications							
(a) Complementary communications							
Communications equipment	-	-	(3.0)	-	(3.0)	-	3.0
Spare parts and supplies	120.0	120.0	-	202.8	202.8	169.1	(82.8)
Workshop and test equipment	-	-	6	-	6	-	(6)
Commercial communications	420.0	420.0	-	286.1	286.1	89.4	133.9
Subtotal	**540.0**	**540.0**	**(2.4)**	**488.9**	**486.5**	**258.5**	**53.5**
(b) Main trunking contract	-	-	-	-	-	-	-
Total, line 8	**540.0**	**540.0**	**(2.4)**	**488.9**	**486.5**	**258.5**	**53.5**
9. Other equipment							
Office furniture	-	-	-	-	-	-	-
Office equipment	-	-	2	-	2	2	(2)
Data-processing equipment	37.2	37.2	7.0	-	7.0	-	30.2
Generators	-	-	-	-	-	-	-
Observation equipment	-	-	-	-	-	-	-
Petrol tank plus metering equipment	-	-	-	-	-	-	-
Water and septic tanks	-	-	-	-	-	-	-
Medical and dental equipment	-	-	-	-	-	-	-
Accommodation equipment	-	-	34.7	-	34.7	34.7	(34.7)
Refrigeration equipment	-	-	-	-	-	-	-
Miscellaneous equipment	-	-	29.9	-	29.9	5.1	(29.9)
Field defence equipment	-	-	3	-	3	-	(3)
Spare parts, repairs and maintenance	520.8	520.8	-	2 183.5	2 183.5	1 936.6	(1 662.7)
Water-purification equipment	-	-	1	-	1	-	(1)
Total, line 9	**558.0**	**558.0**	**72.2**	**2 183.5**	**2 255.7**	**1 976.6**	**(1 697.7)**

	(1) Original cost estimates	(2) Apportionment	(3) Non-recurrent expenditures	(4) Recurrent expenditures	(5) Total expenditures (3 + 4)	(6) Unliquidated obligations	(7) Savings/ (overruns) (2 - 5)
10. Supplies and services							
(a) *Miscellaneous services*							
Audit services	39.0	39.0	-	39.0	39.0	39.0	-
Contractual services	4 800.5	4 800.5	-	3 297.7	3 297.7	1 642.9	1 502.8
Data-processing services	-	-	-	-	-	-	-
Security services	36.0	36.0	-	155.4	155.4	1	(119.4)
Medical treatment and services	7.9	7.9	-	846.1	846.1	373.7	(838.2)
Claims and adjustments	20 000.0	10 000.0	-	10 000.0	10 000.0	8 858.6	-
Official hospitality	20.0	20.0	-	4.1	4.1	-	15.9
Miscellaneous other services	25.0	25.0	-	345.8	345.8	45.0	(320.8)
Subtotal	**24 928.4**	**14 928.4**	**-**	**14 688.1**	**14 688.1**	**10 959.3**	**240.3**
(b) *Miscellaneous supplies*							
Stationery and office supplies	253.5	253.5	-	136.2	136.2	2.8	117.3
Medical supplies	207.9	207.9	-	116.7	116.7	66.9	91.2
Sanitation and cleaning materials	79.1	79.1	-	4	4	-	78.7
Subscriptions	1.2	1.2	-	9.6	9.6	-	(8.4)
Electrical supplies	160.5	160.5	-	13.2	13.2	8	147.3
Ballistic protective blankets for vehicles	-	-	-	-	-	-	-
Uniform items, flags and decals	40.0	40.0	-	20.5	20.5	-	19.5
Field defence stores	-	-	-	37.5	37.5	18.8	(37.5)
Operational maps	-	-	-	3.3	3.3	3.3	(3.3)
Quartermaster and general stores	126.1	126.1	-	80.5	80.5	28.3	45.6
Miscellaneous supplies	-	-	-	111.3	111.3	108.1	(111.3)
Subtotal	**868.3**	**868.3**	**-**	**529.2**	**529.2**	**229.0**	**339.1**
Total, line 10	**25 796.7**	**15 796.7**	**-**	**15 217.3**	**15 217.3**	**11 188.3**	**579.4**
11. Election-related supplies and services	-	-	-	-	-	-	-
12. Public information programmes							
Equipment	-	-	1.0	-	1.0	-	(1.0)
Materials and supplies	34.8	34.8	-	4.6	4.6	12.0	30.2
Contractual services	39.6	39.6	-	25.6	25.6	-	14.0
Department of Public Information production costs	-	-	-	5.5	5.5	-	(5.5)
Total, line 12	**74.4**	**74.4**	**1.0**	**35.7**	**36.7**	**12.0**	**37.7**
13. Training programmes	-	-	-	-	-	-	-
14. Mine-clearing programmes							
(a) *Acquisition of equipment*							
Mine-clearing equipment	-	-	-	-	-	-	-
Miscellaneous equipment	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-

	(1) Original cost estimates	(2) Apportionment	(3) Non-recurrent expenditures	(4) Recurrent expenditures	(5) Total expenditures (3 + 4)	(6) Unliquidated obligations	(7) Savings/ (overruns) (2 - 5)
(b) Supplies, services and operating costs							
Wages and food supplement	-	-	-	-	-	-	-
Miscellaneous services	-	-	-	-	-	-	-
Miscellaneous supplies	-	-	-	1 3	1 3	-	(1 3)
Subtotal	-	-	-	1.3	1.3	-	(1.3)
Total, line 14	-	-	-	1.3	1.3	-	(1.3)
15. Assistance for disarmament and demobilization	-	-	-	-	-	-	-
16. Air and surface freight							
Transport of contingent-owned equipment	6 000 0	6 000 0	-	8 452 8	8 452 8	3 736 3	(2 452 8)
Military airlifts	-	-	-	-	-	-	-
Commercial freight and cartage	2 000 0	2 000 0	-	1 361 3	1 361 3	1 103 2	638 7
Total, line 16	8 000.0	8 000.0	-	9 814.1	9 814.1	4 839.5	(1 814.1)
17. Integrated Management Information System	-	-	-	-	-	-	-
18. Support account for peacekeeping operations	1 573 2	1 573 2	-	1 573 2	1 573 2	-	-
19. Staff assessment							
Staff assessment, international staff	2 356 9	2 356 9	-	2 670 1	2 670.1	-	(313 2)
Staff assessment, local staff	733 1	733 1	-	1 540 4	1 540.4	-	(807 3)
Total, line 19	3 090.0	3 090.0	-	4 210.5	4 210.5	-	(1 120.5)
Total, lines 1-19	302 062.1	240 562.1	126 144.0	114 418.1	240 562.1	174 892.2	(0)
20. Income from staff assessment	(3 090 0)	(3 090 0)	-	(4 210.5)	(4 210.5)	-	1 120 5
21. Voluntary contributions in kind (budgeted)	-	-	-	-	-	-	-
Total, lines 20-21	(3 090.0)	(3 090.0)	-	(4 210.5)	(4 210.5)	-	1 120.5
Gross requirements	302 062 1	240 562 1	126 144 0	114 418 1	240 562 1	174 892 2	-
Net requirements	298 972 1	237 472 1	126 144 0	110 207 6	236 351 6	174 892 2	1 120 5
22. Voluntary contributions in kind (non-budgeted)	-	-	-	-	-	-	-
Total resources	298 972.1	237 472.1	126 144.0	110 207.6	236 351.6	174 892.2	1 120.5

a/ Total expenditures reflect a credit of $1,063,200 and unliquidated obligations amounting to $2,633,900.

Annex II
Supplementary information on the financial performance report for the period from 1 January to 30 June 1996

A. Detailed variances in requirements and costs

Description	Estimate: Number of units	Estimate: Unit/daily/monthly/annual cost (United States dollars)	Actual: Number of units	Actual: Unit/daily/monthly/annual cost (United States dollars)	Explanation	Supplementary explanation (para. numbers in sect. B)
1. Military personnel costs						
(a) Military observers						1-3
Mission subsistence allowance						
Current period person-days	8 692		4 871		Earlier repatriation of observers.	
Prior period person-days	—		9 950		Settlement of claims for prior periods.	
Current period total cost		782 300		438 400	Earlier repatriation of observers.	
Prior period total cost		—		895 500	Settlement of claims for prior periods.	
Travel costs						
Repatriation trips	309	1 500	286	1 805		
Total cost		463 500		516 200	Higher average cost per trip.	
Clothing and equipment allowance						
Current period total cost		4 900		2 700		
Prior period total cost		—		14 000	Settlement of claims for prior periods.	
(b) Military contingents						4-10
Standard troop cost reimbursement						
Average monthly strength	1 237		1 085			
Basic pay and allowance		7 331 900		6 433 900	Earlier repatriation of troops.	
Specialist allowance		314 700		289 300	Earlier repatriation of troops.	

Description	Estimate: Number of units	Estimate: Unit/daily/monthly/annual cost (United States dollars)	Actual: Number of units	Actual: Unit/daily/monthly/annual cost (United States dollars)	Explanation	Supplementary explanation (para. numbers in sect. B)
Contingent previously reported as having transferred to IFOR						
Basic pay and allowance				1 936 500	Not included in cost estimates.	
Specialist allowance				57 100	Not included in cost estimates.	
Welfare						
Recreational leave, current period		77 900		14 900		
Recreational leave, prior period		—		206 900	Settlement of claims for prior periods.	
Recreational equipment		22 300		4 800	Purchase of new equipment curtailed.	
Rations						
Current period total cost		1 718 000		1 631 200	Lower troop strength.	
Government claim		—		375 100	*Ex post facto* letter of assist.	
Vendor claim		—		3 935 900	Legal claim from vendor.	
Daily allowance						
Current period total cost		293 400		354 800	Timing of payment.	
1 July-31 December 1995		—		797 200	Settlement of claims for prior periods.	
1 April-30 June 1995		—		255 400	Settlement of claims for prior periods.	
1 October 1994-31 March 1995		—		2 800	Settlement of claims for prior periods.	
Mission subsistence allowance		—		9 800	Meal and accommodation allowance.	
Emplacement, rotation and repatriation of troops						
Repatriation trips	7 463	2 512 800	4 005	2 326 400		
Deployment trips	—	—	4 712	—	Included in above amount.	
Government claims		—		2 901 700	Five *ex post facto* letters of assist.	
Letter of assist settlement		—		154 000	Original cost was underestimated.	
Not included in cost estimates				468 100	Previously reported as IFOR.	
Clothing and equipment allowance						
Budgeted strength		519 500		455 800	Lower troop strength.	
Not included in cost estimates				137 200	Previously reported as IFOR.	

Description	Estimate: Number of units	Estimate: Unit/daily/monthly/annual cost (United States dollars)	Actual: Number of units	Actual: Unit/daily/monthly/annual cost (United States dollars)	Explanation	Supplementary explanation (para. numbers in sect. B)
(c) *Other costs pertaining to military personnel*						11-12
Contingent-owned equipment		149 992 300		121 457 400	To offset overrun.	
Death and disability compensation		260 000		260 000	No change.	
2. Civilian personnel costs						
(a) *Civilian police*						13-15
Mission subsistence allowance						
Current period person-days	5 511		9 833		Delayed transfer to new missions.	
Prior period person-days	—		1 831		Settlement of claims for prior periods.	
Current period total cost		496 000		885 000	Delayed transfer to new missions.	
Prior period total cost		—		164 800	Settlement of claims for prior periods.	
Travel costs						
Repatriation travel	—	—	14	22 700		
Clothing and equipment allowance						
Current period total cost		3 100		5 400		
Prior period total cost		—		12 500	Settlement of claims for prior periods.	
(b) *International and local staff*						16-26
International staff salaries						
Average monthly strength	293		330			
Total cost		7 092 500		8 190 100	Higher number of staff.	
Local staff salaries						
Average monthly strength	458		1 236			
Total cost		2 840 700		6 729 700	Higher number of staff.	
Consultants		—		4 500	Employed in May 1995.	
Overtime		57 000		75 000		
General temporary assistance						
UNPF		—		7 500		
UNLB		—		88 200	Ad hoc financing arrangements.	

Description	Estimate: Number of units	Estimate: Unit/daily/monthly/annual cost (United States dollars)	Actual: Number of units	Actual: Unit/daily/monthly/annual cost (United States dollars)	Explanation	Supplementary explanation (para. numbers in sect. B)
Common staff costs						
International staff		3 341 200		3 546 600	Higher number of staff.	
Local staff		229 000		2 020 100	Higher number of staff/ pension.	
Hazard pay		—		303 100	Staff outside Zagreb.	
Mission subsistence allowance						
Total costs		4 815 300		5 491 800	Higher number of staff.	
Other travel costs						
Official travel between New York and the mission area		115 500		305 524	Planning and start-up of new missions.	
Audit travel		16 500		4 176		
(c) International contractual personnel						27
Average monthly strength	725		630			
Total cost		13 666 200		14 128 700	Higher average cost per person.	
(d) United Nations Volunteers						28
Average monthly strength	23		22			
Total cost		431 400		350 500	Fewer personnel.	
(e) Government-provided personnel		—		—	No change.	
(f) Civilian electoral observers		—		—	No change.	
3. Premises/accommodation						31-36
Rental of premises						
Troops		890 400		680 000	Reduced use of hotels.	
United Nations Volunteers		55 800		—	Included below.	
International contractual personnel		1 761 900		1 289 100	Fewer personnel.	
Commercial rentals		1 383 600		1 868 200	Additional land leases.	
Alteration and renovation of premises		—		201 600	Cost incurred in previous period.	
Maintenance supplies		215 000		110 300	Reduced scope of work.	
Maintenance services		223 500		113 300	Reduced scope of work.	
Utilities						
Electricity		943 500		1 298 000	Billings received for prior period.	
Water		146 600		115 500	Fewer personnel.	
Gas, firewood, coal, oil		160 600		358 600	Billings received for prior period.	

Description	Estimate: Number of units	Estimate: Unit/daily/monthly/annual cost (United States dollars)	Actual: Number of units	Actual: Unit/daily/monthly/annual cost (United States dollars)	Explanation	Supplementary explanation (para. numbers in sect. B)
Generator fuel		761 600		593 400	Fewer personnel.	
Construction/prefabricated buildings		—		15 800	Prior period purchases.	
4. Infrastructure repairs						37-39
Upgrading of airstrips		—		—	No change.	
Upgrading of roads		80 000		25 000	Curtailment of projects.	
Repair of bridges						
Government claim		—		79 800	*Ex post facto* claim for 1994.	
Crni bridge		—		7 900	To facilitate removal of equipment.	
5. Transport operations						40-46
Purchase of vehicles		—		—	No change.	
Rental of vehicles						
Light	5	128 000	—	—	Not required.	
Heavy	6	223 200	7	316 000	Higher average cost.	
Claim from vendor		—		2 500 000	Legal settlement.	
Workshop equipment		—		20 700	For refurbishment of vehicles.	
Spare parts, repairs and maintenance						
Current period total cost		840 600		788 100	Medium and large spares in stock.	
Claim for repair of heavy buses		—		428 000	Buses rented in 1994-1995.	
Prior period costs		—		4 244 200	*Ex post facto* letter of assist.	
Petrol, oil and lubricants		1 315 700		1 570 700	Mass transport of equipment.	
Vehicle insurance		125 700		137 500	Higher vehicle establishment.	
6. Air operations						
(a) *Helicopter operations*						47-53
Hire/charter costs						
Bell 206		54 700		78 400	Additional helicopter.	
Bell 212		307 580		593 215	Additional helicopters.	
MI 26		178 000		—	Helicopters not utilized.	
December 1995		—		371 835	Late issuance of purchase order.	
Aviation fuel and lubricants		61 800		57 200	Change in configuration.	

Description	Estimate: Number of units	Estimate: Unit/daily/monthly/annual cost (United States dollars)	Actual: Number of units	Actual: Unit/daily/monthly/annual cost (United States dollars)	Explanation	Supplementary explanation (para. numbers in sect. B)
Positioning/depositioning costs						
Bell 206	2	50 000		—	Included in hire cost.	
Resupply flights		—		—	No change.	
Painting/preparation		—		—	No change.	
Liability and war-risk insurance						
Bell 206		1 500		2 000	Additional helicopter.	
Bell 212		9 000		15 750	Additional helicopters.	
MI 26		400		—	Helicopters not utilized.	
December 1995		—		9 750	Late issuance of purchase order.	
(b) *Fixed-wing aircraft*						54-60
Hire/charter costs						
YAK 40		233 700		247 723	Hire cost for extra week.	
IL 76		533 700		564 477		
AN 26		222 000		261 200	Extra hours.	
December 1995		—		360 000	Late issuance of purchase order.	
Aviation fuel and lubricants		1 324 000		678 800	Change in flying hours.	
Positioning/depositioning costs						
YAK 40		50 000		—	Included in hire cost.	
IL 76		50 000		—	Included in hire cost.	
AN 26		—		38 200		
Painting/preparation		—		—	No change.	
Resupply flights		—		—	No change.	
Liability and war-risk insurance						
AN 26		120 000		120 000	No change.	
(c) *Aircrew subsistence allowance*						61
Current period total cost		49 800		35 250		
December 1995		—		18 750	Late issuance of purchase order.	
(d) *Other air operation costs*						62-64
Air traffic control services and equipment		60 000		89 000	Assistance to new missions.	
Landing fees and ground handling		970 000		593 500	More flights covered by the status-of-forces agreement.	
Fuel storage and containers		—		—	No change.	

Description	Estimate: Number of units	Estimate: Unit/daily/monthly/annual cost (United States dollars)	Actual: Number of units	Actual: Unit/daily/monthly/annual cost (United States dollars)	Explanation	Supplementary explanation (para. numbers in sect. B)
7. Naval operations		—		—	No change.	
8. Communications						66-69
(a) *Complementary communications*						
Communications equipment		—		(3 000)	Credit of $4,800 and debit of $1,800.	
Spare parts and supplies						
Current period costs		120 000		186 400	Support to IFOR.	
Prior period costs		—		16 400	*Ex post facto* letter of assist.	
Workshop and test equipment		—		600		
Commercial communications		420 000		286 100	Early withdrawal from outlying areas.	
(b) *Main trunking contract*		—		—	No change.	
9. Other equipment						70-83
Office furniture		—		—	No change.	
Office equipment		—		200		
Data-processing equipment		37 200		7 000	Requirements met from stock.	
Generators		—		—	No change.	
Observation equipment		—		—	No change.	
Petrol tank plus metering equipment		—		—	No change.	
Water and septic tanks		—		—	No change.	
Medical and dental equipment		—		—	No change.	
Accommodation equipment		—		34 700	Settlement of a letter of assist.	
Refrigeration equipment		—		—	No change.	
Miscellaneous equipment		—		29 900	Replacement tools and equipment.	
Field defence equipment		—		300		
Spare parts, repairs and maintenance						
Office equipment		150 000		231 800		
Data-processing equipment		57 000		1 600		
Generators		150 000		126 300		
Refrigerators and accommodation equipment		132 000		76 800		
Fuel tanks		31 800		—		

Description	Estimate: Number of units	Estimate: Unit/daily/monthly/annual cost (United States dollars)	Actual: Number of units	Actual: Unit/daily/monthly/annual cost (United States dollars)	Explanation	Supplementary explanation (para. numbers in sect. B)
Prior period costs		—		1 747 000	Five *ex post facto* letters of assist.	
Water-purification equipment		—		100		
10. Supplies and services						
(a) *Miscellaneous services*						84-93
Audit services		39 000		39 000	No change.	
Contractual services						
Military laundry/dry-cleaning		216 900		42 500	Lower troop strength.	
Haircuts for military personnel		24 100		—	Included above.	
Civilian laundry		88 100		23 600	Strict controls imposed.	
Environmental clean-up		2 500 000		1 119 300	Critical review of responsibilities	
Cleaning of premises		797 900		608 100	Fewer buildings.	
Cleaning of septic tanks		112 800		87 200	Fewer buildings.	
Technical repair		74 800		50 600	Fewer requirements.	
Funeral services		—		27 100	Prior period expenditure.	
Catering services		688 000		906 600	For troops in transit.	
Contract support		297 000		157 800	Use of UNPF facilities only.	
UNLB		—		252 000	Ad hoc financing arrangements.	
Letter of assist		—		22 900	Settlement of prior period claim.	
Data-processing services		—		—	No change.	
Security services		36 000		155 400	To secure storage facilities.	
Medical treatment and services						
Current period costs		7 900		843 900	Long-term hospital services.	
Prior period costs		—		2 200	*Ex post facto* letter of assist.	
Claims and adjustments		10 000 000		10 000 000	No change.	
Official hospitality		20 000		4 100	Strict control of funds.	
Miscellaneous other services		25 000		345 800	Tolls and bank charges.	
(b) *Miscellaneous supplies*						94-104
Stationery and office supplies		253 500		136 200	Requirements met from stock.	
Medical supplies		207 900		116 700	Requirements met from stock.	
Sanitation and cleaning materials		79 100		400	Requirements met from stock.	

Description	Estimate: Number of units	Estimate: Unit/daily/monthly/annual cost (United States dollars)	Actual: Number of units	Actual: Unit/daily/monthly/annual cost (United States dollars)	Explanation	Supplementary explanation (para. numbers in sect. B)
Subscriptions		1 200		9 600		
Electrical supplies		160 500		13 200	Requirements met from stock.	
Ballistic protective blankets for vehicles		—		—	No change.	
Uniform items, flags and decals		40 000		20 500	Requirements met from stock.	
Field defence stores						
Current period total costs		—		18 700	To secure equipment holding areas.	
Prior period total costs		—		18 800	Settlement of letter of assist.	
Operational maps		—		3 300	*Ex post facto* letter of assist.	
Quartermaster and general stores		126 100		80 500	Requirements met from stock.	
Miscellaneous supplies						
Current period total costs		—		3 200		
Prior period total costs		—		108 100	*Ex post facto* letter of assist.	
11. Election-related supplies and services					No change.	
12. Public information programmes						106-109
Equipment		—		1 000	Replacement equipment.	
Materials and supplies		34 800		4 600	Curtailment of activities.	
Contractual services		39 600		25 600	Curtailment of activities.	
Department of Public Information production costs		—		5 500	Prior period cost.	
13. Training programmes		—		—	No change.	
14. Mine-clearing programmes						111
(a) Acquisition of equipment						
Mine-clearing equipment		—		—	No change.	
Miscellaneous equipment		—		—	No change.	
(b) Supplies, services and operating costs						
Wages and food supplement		—		—	No change.	
Miscellaneous services		—		—	No change.	
Miscellaneous supplies		—		1 300	Mine-awareness training supplies.	
15. Assistance for disarmament and demobilization					No change.	

Description	Estimate: Number of units	Estimate: Unit/daily/monthly/annual cost (United States dollars)	Actual: Number of units	Actual: Unit/daily/monthly/annual cost (United States dollars)	Explanation	Supplementary explanation (para. numbers in sect. B)
16. Air and surface freight						113-115
Transport of contingent-owned equipment						
Current period total costs		6 000 000		6 173 300	Greater volume of equipment.	
Prior period total costs		—		2 279 500	*Ex post facto* letters of assist.	
Military airlifts		—		—	No change.	
Commercial freight and cartage		2 000 000		1 361 300	Reduced need to ship to Brindisi.	
17. Integrated Management Information System					No change.	
18. Support account for peacekeeping operations		1 573 200		1 573 200	No change.	
19. Staff assessment						117
Staff assessment, international staff		2 356 900		2 670 100	Higher number of staff.	
Staff assessment, local staff		733 100		1 540 400	Higher number of staff.	
20. Income from staff assessment		(3 090 000)		(4 210 500)	Higher number of staff.	119
21. Voluntary contributions in kind (budgeted)					No change.	
Gross requirements		240 562 100		240 562 100		
Net requirements		237 472 100		236 351 600		
22. Voluntary contributions in kind (non-budgeted)		—		—	No change.	
Total resources						
Gross requirements		**240 562 100**		**240 562 100**		
Net requirements		**237 472 100**		**236 351 600**		

B. Supplementary explanation

Savings/(overruns)
United States dollars

1. Military personnel costs

(a) Military observers . . . . . (616 100)

1. *Mission subsistence allowance.* The cost estimates were based on requirements for 446 observers from 1 to 14 January 1996 (290 in UNCRO and 156 in UNPROFOR) and 144 observers from 15 to 31 January 1996 for a total of 8,692 person-days at $90 per day amounting to $782,300. Actual expenditures totalled $1,333,900, consisting of $438,400 (4,871 person-days) for the reporting period and $895,500 (9,950 person-days) needed to settle claims from military observers who served in prior periods.

2. *Travel costs.* There were 472 military observers in UNPF on 31 December 1995, of whom 163 were expected to transfer to the United Nations Mission of Observers in Prevlaka (UNMOP) (28), UNPREDEP (35) and UNTAES (100). Provision was therefore made in the cost estimates for the repatriation travel of 309 military observers at $1,500 each ($463,500). There were a total of 286 repatriations at an average cost of $1,805 per trip ($516,200), resulting in additional requirements of $52,700 for travel.

3. *Clothing and equipment allowance.* Requirements were estimated at $4,900. Expenditures amounted to $2,700 for the reporting period and $14,000 for claims for prior periods.

(b) Military contingents . . . . . (9 958 300)

4. *Standard troop cost reimbursement.* Requirements for military contingents were based on an average monthly strength of 1,237 troops for a total of 7,421 person-months. The average monthly strength was 6,512, resulting in savings of $923,400. The detailed monthly deployment is shown in the table below. Additionally, an amount of $1,993,600 is estimated as being required to cover the costs of a contingent that had previously been reported as having transferred to IFOR and was not included in the 1996 monthly strength reports. No provision had been made in the cost estimates for this contingent, which remained in the mission area up to early March 1996 and for which the Government is seeking reimbursement.

Month	*Arrival*	*Departures*	*Month-end strength*	*Average strength*	*Budgeted strength*
Strength at 31 December 1995			7 972		
January 1996	37	5 932	2 077	5 149	6 256
February 1996	29	1 769	337	754	296
March 1996	7	160	184	287	296
April 1996	50	105	129	152	231
May 1996	—	49	80	94	171
June 1996	—	6	74	76	171
Total	**123**	**8 021**		**6 512**	**7 421**

5. *Welfare*. Provision was made in the cost estimates for payment of recreational leave at $10.50 per day for six days for an average strength of 1,237 troops ($77,900) plus $22,300 for the purchase of recreational equipment at $3 per person per month. Expenditures for the current period amounted to $14,900. Additionally, an amount of $206,900 was needed for the settlement of claims submitted for prior periods. Savings for the purchase of equipment amounted to $17,500 owing to constraints imposed on new purchases.

6. *Rations*. Requirements had been estimated at $7.50 per day for a total of 229,057 person-days ($1,718,000). Actual expenditures for the current period were lower, at $1,631,200, resulting in savings of $86,800 owing to the lower troop strength. Additional requirements were needed however for the settlement of an *ex post facto* claim received from a troop-contributing Government ($375,100) and settlement of a legal claim from a vendor ($3,935,900).

7. *Daily allowance*. Provision was made in the cost estimates for the payment of daily allowance at $1.28 per person per day for 229,057 person-days ($293,400). Actual expenditures totalled $1,410,200, consisting of $354,800 for the current period and $1,055,400 for prior periods as shown in section A of the present annex. Because of the small amount of the allowance, at $1.28 per day, it is the practice that this allowance is claimed in bulk either at the time of taking welfare leave or before repatriation. Owing to this lag in payment, this line item will be under-spent during periods when the mission is gaining strength and over-spent during periods when the mission is reducing strength.

8. *Mission subsistence allowance*. No provision had been made under this heading; however, expenditures of $9,800 were incurred for meal and accommodation allowance for troops maintaining security surveillance over United Nations-owned and contingent-owned equipment at remote sites where United Nations facilities were not available.

9. *Emplacement, rotation and repatriation of troops*. The cost estimates were based on repatriation travel for 7,463 troops, including 3,659 repatriations within Europe at $195 per trip and 3,804 repatriations outside of Europe at $473 per trip. Actual requirements in respect of the troops included in the cost estimates amounted to $2,326,400. There were also additional requirements for the settlement of three *ex post facto* claims submitted by troop-contributing countries ($2,690,200), two claims for which $154,000 was needed, in addition to amounts obligated in prior periods and repatriation travel of the additional troops referred to in paragraph 4 above ($468,100).

10. *Clothing and equipment allowance*. There were savings of $63,700 in respect of the budgeted troops owing to the lower troop strength, which were offset by requirements of $137,200 for the troops referred to in paragraph 4 above.

(c) Other costs pertaining to military personnel 31 133 800

11. *Contingent-owned equipment*. The amount obligated for this purpose represents a reduction of $31,133,800 from the apportionment in order to offset overruns on other line items as detailed in paragraph 13 of the present report.

12. *Death and disability compensation*. The amount allocated under this heading has been fully obligated to cover potential claims from death, disability or injury of military personnel.

2. Civilian personnel costs

(a) Civilian police . . . . . (591 300)

13. *Mission subsistence allowance.* The cost estimates were based on requirements for 254 police from 1 to 14 January 1996 (168 in UNCRO and 86 in UNPROFOR) and 115 police from 15 to 31 January 1996 for a total of 5,511 person-days at $90 per day amounting to $496,000. Civilian police remained in UNPF, however, up to the end of February. Actual expenditures totalled $1,049,800, consisting of $885,000 (9,833 person-days) for the reporting period and $164,800 (1,831 person-days) for claims for prior periods.

14. *Travel costs.* There were 280 civilian police in UNPF on 31 December 1995, all of whom were expected to transfer to other missions. For this reason no provision was made in the cost estimates for repatriation travel. However, 14 civilian police were repatriated at a cost of $22,700.

15. *Clothing and equipment allowance.* Requirements were estimated at $3,100. Expenditures amounted to $5,400 for the reporting period and $12,500 for claims submitted for prior periods.

(b) International and local staff . . . . . (8 258 600)

16. The phasing-out schedule of civilian staff shown in table 2 of document A/50/696/Add.4 had been drawn up in late February 1996. At that time it was envisaged that the number of civilian personnel in UNPF would decrease each month as staff transferred to the new missions. It was indicated in paragraph 27 of document S/1996/83 that as separate administrative support infrastructures were established in the new missions, personnel and assets would be transferred to them as quickly as circumstances on the ground would allow, including the availability of adequate office space and facilities to enable them to undertake independent administrative operations by the end of the transitional period.

17. The phasing-out of UNPF staff did not proceed as planned, however, for a number of reasons. The transition to IFOR was more difficult and time-consuming than anticipated. This was due, for the most part, to the lack of a single IFOR focal point. UNPF had to negotiate with each national contingent individually on the transfer of assets and some contingents had first to obtain approval from their capitals before they could agree to any reimbursement of services or equipment provided by UNPF. A more extensive effort was also needed to set up the administrative support structures of the new missions.

18. There were difficulties in recruiting personnel, local staff in particular, for UNMIBH and UNTAES. UNMIBH was forced to compete for local staff in a market that was very quickly dominated by IFOR, many other international agencies and various non-governmental organizations. The local staff who were employed previously by UNPROFOR were in many cases enticed to leave by higher salaries available elsewhere and any prospective employees could similarly see better financial opportunities with other organizations. In UNTAES, the recruitment of personnel to support the mission was very much dictated by the office, warehouse and workshop space available to house them. Negotiations with local authorities for accommodation suitable for the mission took longer than anticipated, thus delaying requirement of personnel for logistic, technical and administrative support. In this way UNTAES ensured that personnel were not hired who would be unable to carry out their appointed tasks because of a lack of facilities, and UNPF was required to continue giving full support to the mission.

19. *International staff salaries.* The cost estimates for salaries for international staff were based on requirements for an average monthly strength of 293 staff. The number of international staff averaged 330,

resulting in additional requirements under this heading. The planned and actual monthly deployment of international staff is shown in annex III.

20. *Local staff salaries*. Requirements for salaries for local staff were based on an average monthly strength of 458 staff. The number of local staff averaged 1,236, resulting in additional requirements under this heading. The planned and actual monthly deployment of local staff is shown in annex III.

21. *Consultants*. The expenditure of $4,500 relates to a consultant hired in May 1995 who carried out a survey of contingent-owned equipment.

22. *Overtime*. The cost estimates were calculated at 2 per cent of local salaries, whereas actual requirements were approximately 1 per cent. Owing to the higher number of local staff, however, additional requirements under this heading amounted to $18,000.

23. *General temporary assistance*. Expenditures under this heading amounted to $7,500 for UNPF and $88,200 for the United Nations Logistics Base at Brindisi.

24. *Common staff costs*. Requirements were higher than estimated owing not only to the greater number of international and local staff, but also because no provision had been made in the cost estimates for hazard duty allowance or contributions to the United Nations Joint Staff Pension Fund for local staff. Expenditures for these items amounted to $303,100 and $1,270,500, respectively.

25. *Mission subsistence allowance*. Provision was made in the cost estimates for an average of 293 international staff. Additional requirements of $676,500 were due to the higher average strength of 333 staff.

26. *Other travel costs*. Additional requirements for other travel amounted to $177,700. The process of planning and establishing the new missions in the former Yugoslavia involved greater travel than planned, both within and outside the mission area.

(c) International contractual personnel . . . . . (462 500)

27. The cost estimates provided for an average monthly strength of 725 international contractual personnel at $3,142 per person per month. Although the average monthly strength was lower, at 630, the average monthly cost per person was $3,738, resulting in additional requirements of $462,500 under this heading.

(d) United Nations Volunteers 80 900

28. The cost estimates were based on an average strength of 23 United Nations Volunteers. The actual strength averaged 22, however, resulting in savings of $80,900 under this heading.

(e) Government-provided personnel . . . . . —

29. No change.

(f) *Civilian electoral observers* . . . . . —

30. No change.

3. Premises/accommodation . . . . . (101 300)

31. *Rental of premises.* Savings amounting to $254,400 were due to reduced costs for accommodation of international contractual personnel, United Nations Volunteers and contingent personnel because of the lower strength ($739,000), which were partially offset by additional requirements of $484,600 for leases for land needed to store contingent-owned equipment prior to repatriation or deployment to the new missions.

32. *Alteration and renovation of premises.* No provision had been made in the cost estimates; however, an expenditure of $210,600 was recorded for work undertaken during previous periods. The projects included alterations carried out at UNPF headquarters in September and October 1995, electrical installations in fuel stations at Camp Pleso in October 1995 and parking and footpath construction at Divulje Barracks in Split in 1994-1995. The expenditure also included settlement of invoices for the drilling of wells for the extraction of drinking water for Sarajevo Airport and one battalion camp in 1992-1993.

33. *Maintenance supplies.* Savings of $104,700 for maintenance supplies were realized since maintenance work was restricted to areas where administrative and logistic operations were consolidated and focused on minor repairs for safety and security purposes and renovations of a purely functional nature. The original cost estimates were based on the renovation and maintenance of premises at UNPF headquarters at Zagreb, Pleso logistics base and two United Nations-owned equipment holding areas at Camp Polom and Gracac.

34. *Maintenance services.* Savings of $110,200 were realized under this heading for the reasons stated in paragraph 33 above.

35. *Utilities.* Additional requirements of $353,200 for utilities resulted from the late receipt of invoices for services provided during previous periods. Most of the invoices related to electricity and gas and service companies are still attempting to bring their billing up to date following the offensives of 1995.

36. *Construction/prefabricated buildings.* An expenditure of $15,800 was recorded for the prior period purchase of a Rubb Hall cover at Camp Pleso, spare parts for one contingent's specialized kitchen equipment and an *ex post facto* payment for an accommodation container delivered in 1993.

4. Infrastructure repairs . . . . . (32 700)

37. *Upgrading of airstrips.* No change.

38. *Upgrading of roads.* Savings of $55,000 were realized for the repair of roads owing to the curtailment of planned repair of roads and hardstanding areas at Pleso logistics base.

39. *Repair of bridges.* No provision had been made in the cost estimates for the repair of bridges; however, expenditures under this heading totalled $87,700. Temporary repairs to the Crni bridge near Gorni Jakkuf amounting to $7,900 were needed to facilitate removal of United Nations-owned equipment. Additionally, an *ex post facto* claim of $79,800 was received from a troop-contributing country for 42 linear metres of bridging material provided in 1994.

5. Transport operations . . . . . (7 372 000)

40. The planned and actual monthly deployment of vehicles is shown in the table below.

Vehicle type	*January*	*February*	*March*	*April*	*May*	*June*
Civilian pattern						
Planned	2 786	919	724	501	306	111
Actual	1 915	1 710	1 340	1 050	1 046	924
Military pattern						
Planned	400	200	—	—	—	—
Actual	217	205	194	153	124	120
Rented						
Planned	13	11	11	11	11	11
Actual	23	18	3	—	—	—
Trailers, United Nations-owned						
Planned	96	96	96	96	96	96
Actual	281	268	239	164	176	176
Trailers, contingent-owned						
Planned	160	80	—	—	—	—
Actual	9	9	—	—	—	—

41. *Purchase of vehicles.* No change.

42. *Rental of vehicles.* The cost estimates provided for the rental of an average of five light vehicles and six heavy vehicles per month. No light vehicles were rented and requirements for heavy vehicles were lower, at an average of seven per month. Savings for the rental of vehicles for the reporting period were offset, however, by a legal settlement in the amount of $2,500,000 in respect of 50 all-terrain vehicles that had been rented in 1995 and used by contingent personnel.

43. *Workshop equipment.* An expenditure of $20,700 was incurred for equipment needed for the refurbishment of vehicles.

44. *Spare parts, repairs and maintenance.* Expenditures for motor vehicle spare parts for the current period amounted to $788,100. Most of the items purchased were small fast-moving spare parts such as batteries and tires for vehicles that were refurbished and transferred to UNTAES, UNMIBH and UNPREDEP. Medium and large parts were available from stock. Additionally, an amount of $428,000 was paid for a claim relating to the repair of 12 heavy buses that were rented by UNPF for troop rotations throughout 1994 and 1995. Under the terms of the rental agreement, the United Nations was responsible for returning the rented vehicles to the lessor in an acceptable condition. These buses travelled long distances in tough terrain in Bosnia and Herzegovina. The contract ended in December 1995, but the claim for repairs was only received during the second quarter of 1996. An amount of $4,244,200 was also needed to settle an *ex post facto* letter of assist.

45. *Petrol, oil and lubricants.* Additional requirements, amounting to $255,000, were attributable to the mass transportation of ex-UNPF equipment to UNTAES, UNMIBH and UNPREDEP.

46. *Vehicle insurance.* Expenditures were higher by $11,800 owing to the higher number of vehicles, as reflected in the table above.

6. Air operations

(a) Helicopter operations ..... (465 200)

47. The planned and actual monthly deployment of helicopters is shown in the table below.

Type of helicopter	*Period*	*Number of helicopters*	*Block hours*	*Extra hours*
Bell 206				
Planned	1-15 January 1996	2	60.0	—
	16-31 January 1996	1	30.0	—
Actual	1-31 December 1995	3	51.7	—
	1-31 January 1996	2	60.0	0.4
Bell 212				
Planned	1-31 January 1996	2	130.0	—
	1-29 February 1996	2	130.0	—
Actual	1-31 December 1995	3	60.4	—
	1-31 January 1996	3	58.5	—
	1-29 February 1996	2	89.4	—
	1-31 March 1996	2	115.6	—
MI 26				
Planned	1-31 January 1996	2	40.0	—
Actual	1-31 January 1996	—	—	—

48. *Hire/charter costs.* The MI 26 helicopters were not utilized and three Bell 212 helicopters remained in theatre in January instead of two. Additionally, while it had originally been planned to transfer two Bell 212s to UNMIBH on 1 March 1996, these helicopters remained in UNPF up to 31 March 1996. These changes in deployment resulted in additional requirements of $131,315. Expenditures amounting to $371,835 were recorded during this period for the utilization of three Bell 206 and three Bell 212 helicopters in December 1995 since the purchase orders for this month were not issued before the closing of the 1995 accounts. As a result of changes in configuration and the inclusion of costs for December 1995, additional requirements under this heading amounted to $503,200.

49. *Aviation fuel and lubricants.* Savings of $4,600 under this heading resulted from changes in helicopter configuration.

50. *Positioning/depositioning costs.* An amount of $50,000 was included in the cost estimates for the depositioning of the two Bell 206 helicopters; however, no expenditures were incurred for this purpose.

51. *Resupply flights.* No change.

52. *Painting/preparation.* No change.

53. *Liability and war-risk insurance.* An additional amount of $6,850 was needed for the reporting period owing to changes in deployment. There were also requirements of $9,750 for December 1995 since purchase orders for this month were not issued before the year-end closing.

(b) Fixed-wing aircraft 263 000

54. The planned and actual monthly deployment of fixed-wing aircraft is shown in the table below.

Type of aircraft	*Period*	*Number of aircraft*	*Block hours*	*Extra hours*
YAK 40				
Planned	1-31 January 1996	2	120.0	—
	1-29 February 1996	2	120.0	—
	1-31 March 1996	1	60.0	—
Actual	15-31 December 1995	2	40.4	—
	1-31 January 1996	2	112.4	—
	1-29 February 1996	2	120.0	27.1
	1-7 March 1996	2	87.8[a]	—
	8-31 March 1996	1		—
IL 76				
Planned	1-15 January 1996	2	75.0	30.0
	16-31 January 1996	1	37.5	30.0
	1-29 February 1996	1	75.0	60.0
	1-12 March 1996	1	75.0	60.0
Actual	1-31 December 1995	2	150.0	34.0
	1-12 January 1996	2	66.4[b]	—
	13-31 January 1996	1		—
	1-29 February 1996	1	18.9	—
	1-12 March 1996	1	3.9	—
AN 26				
Planned	1-31 January 1996	1	75.0	40.0
	1-29 February 1996	1	75.0	—
	1-31 March 1996	1	75.0	—
	1-30 April 1996	1	75.0	—
	1-31 May 1996	1	75.0	—
	1-30 June 1996	1	75.0	—
Actual	1-31 January 1996	1	75.0	49.0
	1-29 February 1996	1	75.0	50.0
	1-31 March 1996	1	75.0	29.0
	1-30 April 1996	1	75.0	47.0
	1-31 May 1996	1	75.0	1.0
	1-30 June 1996	1	75.0	32.0

[a] For 1-31 March 1996.
[b] For 1-31 January 1996.

55. *Hire/charter costs.* The reduction from two YAK 40 aircraft to one was implemented on 8 March 1996, rather than 1 March 1996. Expenditures amounting to $360,000 were recorded during this period for the utilization of two YAK 40 aircraft and two IL 76 aircraft in December 1995 since the purchase orders for this month were not issued before the closing of the 1995 accounts. As a result of minor changes in configuration and the inclusion of costs for December 1995, additional requirements under this heading amounted to $444,000.

56. *Aviation fuel and lubricants.* Savings under this heading were due to the change in flying hours by the various aircraft. The fuel consumption of the IL 76 is seven times that of the YAK 40 and AN 26, but the IL 76 only flew 89.2 out of the planned 262.5 hours for this period.

57. *Positioning/depositioning costs.* Provision was made in the cost estimates for depositioning costs of the two aircraft that were to be repatriated, namely the two YAK 40 ($50,000) and the two IL 76 ($50,000). No costs were incurred for these aircraft since the depositioning was included in the hire/charter costs. There was a requirement of $38,200, however, for the depositioning of the AN 26.

58. *Painting/preparation.* No change.

59. *Resupply flights.* No change.

60. *Liability and war-risk insurance.* No change.

(c) Aircrew subsistence allowance ..... (4 200)

61. The cost estimates were based on requirements of $8,300 per month for payment of subsistence allowance for nights spent away from the duty station. Actual requirements for the reporting period amounted to $35,250 for the following: $6,500 for fixed-wing aircraft crew, $6,000 for the Bell 206 helicopter crew and $22,750 for the Bell 212 helicopter crew. Additional expenditures of $18,750 were incurred for December 1995 charges for the Bell 206 helicopters ($9,000) and Bell 212 helicopters ($9,750) since the purchase orders for December were not issued before the year-end closing of accounts.

(d) Other air operation costs 347 500

62. *Air traffic control services and equipment.* Additional requirements of $29,000 were due to assistance provided to the new missions during the transition period.

63. *Landing fees and ground handling.* Savings under this heading were due to the fact that fewer long-haul flights and more short-haul flights were flown during this period. In the case of long-haul flights, the United Nations is responsible for paying ground handling costs, whereas ground handling for short-haul flights is covered under the status-of-forces agreement.

64. *Fuel storage and containers.* No change.

7. Naval operations ..... —

65. No change.

8. Communications 53 500

66. *Communications equipment*. A credit of $3,000 reflected under this heading represents the net balance of a credit of $4,800 for equipment that was lost owing to negligence of international contractual personnel and a debit of $1,800 for an insurance payment.

67. *Spare parts and supplies*. Additional requirements of $66,400 under this heading arose from the support provided to IFOR by the United Nations Communications Network. Reimbursement from IFOR for the use of the Network was credited to miscellaneous income. An amount of $16,400 was also needed to settle an *ex post facto* letter of assist.

68. *Workshop and test equipment*. No provision had been made in the cost estimates; however, a modest expenditure of $600 was incurred for equipment needed for the maintenance of the communications network.

69. *Commercial communications*. Savings of $133,900 resulted from the early withdrawal of personnel from outlying offices.

9. Other equipment . . . . . (1 697 700)

70. *Office furniture*. No change.

71. *Office equipment*. An unforeseen expenditure of $200 was incurred under this heading.

72. *Data-processing equipment*. An amount of $37,200 was included in the cost estimates for the purchase of anti-virus software and miscellaneous software. There were savings of $30,200 under this heading, however, since most requirements were met from existing stock.

73. *Generators*. No change.

74. *Observation equipment*. No change.

75. *Petrol tank plus metering equipment*. No change.

76. *Water and septic tanks*. No change.

77. *Medical and dental equipment*. No change.

78. *Accommodation equipment*. Funds were required for the settlement of a claim for equipment provided by a troop-contributing Government under a letter of assist since the actual amount of the claim exceeded the amount obligated in the prior period accounts for this purpose by $34,700.

79. *Refrigeration equipment*. No change.

80. *Miscellaneous equipment*. An amount of $29,900 was required for the purchase of replacement tools and equipment.

81. *Field defence equipment*. There was a modest expenditure of $300 under this heading.

82. *Spare parts, repairs and maintenance.* There were savings of $84,300 for the items shown in section A of the present annex, which partially offset additional requirements of $1,747,000 for settlement of an *ex post facto* letter of assist.

83. *Water-purification equipment.* There was an unforeseen expenditure of $100 under this heading.

10. Supplies and services

(a) Miscellaneous services	240 300

84. *Audit services.* No change.

85. *Contractual services.* There were savings under this heading for eight items, amounting to $2,023,400, which were offset by additional requirements of $520,600 for four items, resulting in net savings of $1,502,800.

86. As a result of the lower troop strength, there were savings of $198,500 for laundry, dry-cleaning and haircuts for military personnel. Owing to strict controls imposed on civilian laundry, there were savings of $64,500 for this item. Administrative and logistic functions were concentrated into fewer buildings resulting in savings of $215,400 for the cleaning of premises and septic tanks. Savings of $140,100 for contract support were due to the fact that contingents were required to use United Nations facilities during repatriation and deployment. A critical ongoing review of UNPF responsibilities under environmental clean-up resulted in lower expenditures of $1,380,700 than originally estimated. Savings for technical repair totalled $24,200.

87. There were additional requirements of $218,600, however, for catering services since additional facilities were required to feed contingents in transit. Expenditures of $27,100 were recorded for funeral services which related to a prior period. There were also requirements of $22,900 for settlement of a letter of assist for a prior period, which required additional funds and $252,000 for the United Nations Logistics Base at Brindisi.

88. *Data-processing services.* No change.

89. *Security services.* Additional requirements under this heading amounted to $119,400. The services of additional security guards were required to secure premises where contingent-owned equipment, supplies and materials were temporarily stored prior to shipment to the home country.

90. *Medical treatment and services.* The cost estimates of $7,900 were calculated at the standard rate of $1 per month per contingent personnel to provide for minor medical treatment and local hospitalization. However, extraordinary longer-term hospital services were required for several persons who were involved in motor vehicle accidents or who incurred major injuries in carrying out their official duties. An additional amount of $836,000 was needed to meet these costs. There were also requirements of $2,200 to settle an *ex post facto* letter of assist.

91. *Claims and adjustment.* No change.

92. *Official hospitality.* Savings of $15,900 resulted from stringent controls imposed on the use of these funds.

93. *Miscellaneous other services.* Expenditures under this heading included $120,000 spent by UNPF under protest for road tolls within the former Yugoslavia. These tolls were incurred by heavy vehicles carrying

equipment and supplies to UNMIBH, UNTAES and UNPREDEP. Other expenditures included $170,500 for bank charges, $3,600 for the settlement of a letter of assist for a survey to assess a fuel distribution system for the former Yugoslavia which had been shipped from the United Nations Operation in Somalia (UNOSOM) to the United Nations Logistics Base at Brindisi and other miscellaneous costs, such as malicious insurance, amounting to $51,700.

(b) Miscellaneous supplies 339 100

94. *Stationery and office supplies.* There were savings of $117,300 since the requirements were met from existing stock.

95. *Medical supplies.* Savings of $91,200 resulted from the use of supplies in stock.

96. *Sanitation and cleaning materials.* The use of existing stocks resulted in savings of $78,700 under this heading.

97. *Subscriptions.* Additional requirements for subscriptions amounted to $8,400.

98. *Electrical supplies.* Savings of $147,300 resulted from the use of supplies in stock.

99. *Ballistic protective blankets for vehicles.* No change.

100. *Uniform items, flags and decals.* There were savings of $19,500 since some requirements could be met from existing stock.

101. *Field defence stores.* Additional requirements of $37,500 under this heading were needed for the purchase of items to secure holding areas where United Nations-owned and contingent-owned equipment was consolidated prior to redeployment or repatriation ($18,700) and to provide additional funds for the settlement of a letter of assist claim for a prior period ($18,800).

102. *Operational maps.* An amount of $3,300 was required for the settlement of an *ex post facto* claim from a troop-contributing Government.

103. *Quartermaster and general stores.* Savings of $45,600 resulted from the use of supplies in stock.

104. *Miscellaneous supplies.* There was an expenditure of $3,200 for supplies that could not be categorized elsewhere. There were also requirements of $108,100 for an *ex post facto* letter of assist.

11. Election-related supplies and services ..... —

105. No change.

12. Public information programmes 37 700

106. *Equipment.* An amount of $1,000 was spent for replacement photographic equipment although no provision had been made in the cost estimates.

107. *Materials and supplies.* The cost estimates provided for residual UNPF public information activities and preliminary public information programmes for UNTAES and UNMIBH. There were savings of $30,200 under this heading due to the curtailment of UNPF public information activities and the transfer of responsibility to the new missions.

108. *Contractual services.* There were savings of $14,000 under this heading for the reasons stated in paragraph 107 above.

109. *Department of Public Information production costs.* An expenditure of $5,500 was recorded for the hire of a film editing studio during the previous period.

13. Training programmes ..... —

110. No change.

14. Mine-clearing programmes

(a) Acquisition of equipment ..... —

111. No change.

(b) Supplies, services and operating costs ..... (1 300)

112. Expenditures of $1,300 related to the purchase of blank VHS tapes ($500) for mine awareness videos produced by United Nations television on behalf of the UNPF Mine Action Centre and the printing of mine awareness pamphlets ($800) entitled "Warsaw Pact Mines — guidance on the neutralization and disarming of mines in the former Yugoslavia".

15. Assistance for disarmament and demobilization ..... —

113. No change.

16. Air and surface freight ..... (1 814 100)

114. *Transport of contingent-owned equipment.* There were additional requirements of $173,300 under this heading for the current period since the volume of contingent-owned equipment was higher than estimated. There were also requirements of $2,279,500 for two *ex post facto* letters of assist.

115. *Military airlifts.* No change.

116. *Commercial freight and cartage.* There were savings of $638,700 under this heading since the transfer of UNPF assets to UNTAES, UNMIBH and UNPREDEP and the sale of UNPF assets to IFOR reduced requirements to transport equipment to the United Nations Logistics Base at Brindisi.

17. Integrated Management Information System . . . . . —

117. No change.

18. Support account for peacekeeping operations . . . . . —

118. No change.

19. Staff assessment . . . . . (1 120 500)

119. There were additional requirements under this heading of $313,200 for international staff and $807,300 for local staff owing to the higher number of civilian staff on board during this period than provided for in the cost estimate.

20. Income from staff assessment 1 120 500

120. This amount is derived from item 19 above.

21. Voluntary contributions in-kind . . . . . —

121. No change.

Annex III
Planned and actual deployment of civilian and military personnel for the period from 1 January to 30 June 1996

	Deployment as at					
	31 January	*29 February*	*31 March*	*30 April*	*31 May*	*30 June*
Military observers						
Planned	144	-	-	-	-	-
Actual	144	12	2	-	-	-
Difference	-	(12)	(2)	-	-	-
Military contingents						
Planned	6 256	296	296	231	171	171
Actual	2 077	337	184	129	80	74
Difference	4 179	(41)	112	102	91	97
Civilian police						
Planned	115	-	-	-	-	-
Actual	115	195	-	-	-	-
Difference	-	(195)	-	-	-	-
International staff						
Planned	376	327	264	264	264	263
Actual	555	398	245	261	275	245
Difference	(179)	(71)	19	3	(11)	18
Local staff						
Planned	1 393	280	269	269	269	269
Actual	1 918	1 554	1 147	1 138	884	775
Difference	(525)	(1 274)	(878)	(869)	(615)	(506)
International contractual personnel						
Planned	950	800	750	700	650	500
Actual	905	802	732	704	344	295
Difference	45	(2)	18	(4)	306	205
United Nations Volunteers						
Planned	23	23	23	23	23	23
Actual	22	22	22	21	21	21
Difference	1	1	1	2	2	2

Annex IV
Authorized staffing and incumbency for the period from 1 January to 30 June 1996

Personnel category	January		February		March		April		May		June		Average
	Authorized	Actual	Authorized	Actual	Authorized	Actual	Authorized	Actual	Authorized	Actual	Authorized	Actual	
Civilian personnel													
International staff													
Under-Secretary-General	1	1	1	1	-	-	-	-	-	-	-	-	0
Assistant Secretary-General	4	5	1	2	1	1	1	1	1	1	-	1	2
D-2	1	1	1	1	1	1	1	1	1	1	1	1	1
D-1	11	14	5	11	2	3	2	3	2	2	2	3	6
P-5	24	34	22	24	16	12	16	11	16	13	16	14	18
P-4	54	81	23	49	20	27	20	25	20	30	20	21	39
P-3	36	76	34	49	29	36	29	39	29	38	29	39	46
P-2	40	46	24	32	6	12	6	16	6	8	6	9	21
Subtotal	171	258	111	169	75	92	75	96	75	93	74	88	133
Field Service	28	64	80	50	80	31	80	46	80	57	80	47	49
General Service (Principal level)	22	25	16	22	1	17	1	16	1	2	1	1	14
General Service (Other level)	136	188	113	137	103	97	103	95	103	116	103	103	123
Security Service	19	20	7	20	5	8	5	8	5	7	5	6	12
Subtotal	205	297	216	229	189	153	189	165	189	182	189	157	197
Total, international staff	**376**	**555**	**327**	**398**	**264**	**245**	**264**	**261**	**264**	**275**	**263**	**245**	**330**
Local staff	1393	1918	280	1554	269	1147	269	1138	269	884	269	775	1 236
International contractual personnel	950	905	800	802	750	732	700	704	650	344	500	295	630
United Nations Volunteers	23	22	23	22	23	22	23	21	23	21	23	21	22
Total, civilian personnel	**2742**	**3400**	**1430**	**2776**	**1306**	**2146**	**1256**	**2124**	**1206**	**1524**	**1055**	**1336**	**2 218**

Annex V
Changes to the cost estimates
for the period from 1 July 1996 to 30 June 1997

A. Summary table
(Thousands of United States dollars)

	Original cost estimates 1 July 1996 to 30 June 1997 (1)	*Revised cost estimates 1 July 1996 to 30 June 1997 (2)*	*Increase/ decrease (3)=(2)-(1)*
Other costs pertaining to military personnel			
Contingent-owned equipment	-	616.0	616.0
Death and disability compensation	40.0	40.0	0.0
Subtotal	40.0	656.0	616.0
International and local staff			
International staff salaries	11 545.0	8 741.3	-2 803.7
Local staff salaries	1 332.0	2 843.6	1 511.6
General temporary assistance	-	300.0	300.0
Consultants	-	-	-
Overtime	-	25.0	25.0
Common staff costs	4 807.6	5 309.6	502.0
Mission subsistence allowance	6 212.8	5 364.0	-848.8
Other travel costs	68.3	117.4	49.1
Subtotal	23 965.7	22 700.9	-1 264.8
Transport operations			
Purchase of vehicles	-	-	-
Rental of vehicles	20.0	20.0	-
Workshop equipment	-	-	-
Spare parts, repairs and maintenance	250.8	739.8	489.0
Petrol, oil and lubricants	215.7	215.7	-
Insurance	16.0	16.0	-
Subtotal	502.5	991.5	489.0
Complementary communications			
Communications equipment	-	-	-
Spare parts and supplies	120.0	120.0	-
Workshop and test equipment	-	-	-
Commercial communications	256.0	671.4	415.4
Subtotal	376.0	791.4	415.4
Staff assessment	3 551.8	3 296.2	-255.6
Total	28 436.0	28 436.0	-

B. Supplementary explanation

1. *Contingent-owned equipment.* The net savings of $616,000 resulting from the changes in requirements for civilian staff, transport operations and communications have been included under this heading.

2. *International staff salaries.* The decrease of $2,803,700 results from the reduction in the number of person-months from 2,000 to 1,688. The revised cost estimates were calculated based on the levels shown in annex VI.

3. *Local staff salaries.* The increase of $1,511,600 results in part from the increase in the number of person-months from 833 to 1,947 and in part from a 15 per cent salary increase that was approved effective 1 July 1996. The present cost estimates have been based on an annual remuneration of $14,189, consisting of net salary of $12,770 and a supplement of Kuna 7,748 (equivalent to US$ 1,119).

4. *General temporary assistance.* Provision has been included in the amount of $300,000 for 210 months of general temporary assistance needed to finalize certain liquidation projects within tight deadlines, such as the road transport of assets, sorting, cleaning, packing and crating. Many of these tasks have to be completed before the onset of winter.

5. *Overtime.* The revised cost estimates include an amount of $25,000 for overtime which will be approved on a case-by-case basis when absolutely necessary rather than delay completion of tasks owing to lack of manpower.

6. *Common staff costs.* The increase of $502,000 is due to the increase in the cost parameter for local staff from $83 to $267 per month to take into account contributions to the United Nations Joint Staff Pension Fund.

7. *Mission subsistence allowance.* The decrease of $848,800 is due to the reduction in the number of international person-months.

8. *Other travel costs.* The increase from $68,300 to $117,400 reflects actual requirements to date. Additional requirements under this heading include travel by internal auditors and a mission to Zagreb undertaken by a team from the Department of Peacekeeping Operations of the Secretariat to negotiate amounts to be reimbursed for contingent-owned equipment with military personnel. As a result of these on-site negotiations, one claim was reduced by $14 million.

9. *Spare parts, repairs and maintenance.* The original liquidation cost estimates were based on requirements for 88 vehicles needed to carry out liquidation tasks. In addition, the mission needs to refurbish 489 of the 600 vehicles held by UNPF on 1 July 1996 prior to distribution to other missions. Most of the UNPF vehicle fleet consists of third generation vehicles which were previously used in the United Nations Transitional Authority in Cambodia (UNTAC), the United Nations Operation in Mozambique (ONUMOZ) and UNOSOM and require extensive repair.

10. *Commercial communications.* The increase of $415,400 relates to commercial communications ($341,000), the rental of six INMARSAT "C" terminals ($38,400), pouch costs ($16,000) and the transport of the mission's files to Headquarters ($20,000). Requirements for international telephone calls are much higher than estimated, particularly in the areas of procurement, finance and claims. No provision had been made for INMARSAT "C" equipment in remote parts of Bosnia and Herzegovina since it was expected that all UNPF personnel would have left the area. However, this was not possible and equipment is still required.

11. *Staff assessment.* The decrease of $255,600 is due to the reduction in the number of international person-months.

Annex VI

Civilian staffing requirements by category and level for the liquidation of the United Nations Peace Forces for the period from 1 July 1996 to 28 February 1997

Level	*July 1996*	*August 1996*	*September 1996*	*October 1996*	*November 1996*	*December 1996*	*January 1997*	*February 1997*	*Total*
Professional and above									
Under-Secretary-General	-	-	-	-	-	-	-	-	-
Assistant Secretary-General	-	-	-	-	-	-	-	-	-
D-2	1	1	1	1	1	1	1	1	8
D-1	2	2	2	2	2	2	2	2	16
P-5	15	15	15	15	15	13	11	11	110
P-4	22	22	22	22	18	18	12	12	148
P-3	43	42	42	42	37	37	30	24	297
P-2	32	29	29	29	22	22	12	7	182
Subtotal	115	111	111	111	95	93	68	57	761
General Service and Other									
Field Service	58	58	46	46	46	41	29	27	351
General Service (Principal Level)	5	5	5	5	5	5	5	3	38
General Service (Other Level)	85	84	72	66	62	61	38	38	506
Security Service	5	5	5	5	4	4	2	2	32
Subtotal	153	152	128	122	117	111	74	70	927
Total international staff	268	263	239	233	212	204	142	127	1 688
Local staff	344	320	325	288	232	205	120	113	1 947
Total civilian staff	612	583	564	521	444	409	262	240	3 635

Annex VII

Civilian staffing requirements by office for the liquidation of the United Nations Protection Force for the period from 1 July 1996 to 28 February 1997

	USG	*ASG*	*D-2*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2*	*FS*	*GS (PL)*	*GS (OL)*	*SS*	*Local*	*Total*
Office of the Assistant Secretary-General for Management and Coordination	-	-	-	-	1	-	1	-	-	-	1	-	2	5
Resident Auditor	-	-	-	-	-	8	8	-	5	-	3	-	-	24
Security Section	-	-	-	-	8	-	14	7	13	-	8	32	51	133
Office of the Director	-	-	8	-	8	4	8	-	5	-	16	-	16	65
Board of Inquiry Section	-	-	-	-	8	12	30	23	16	8	46	-	24	167
Information Technology Section	-	-	-	-	-	8	12	6	22	-	6	-	72	126
Property Control	-	-	-	-	-	6	8	9	19	-	38	-	121	201
Legal Office	-	-	-	-	8	8	18	8	-	-	16	-	-	58
Subtotal	-	-	8	-	33	46	99	53	80	8	134	32	286	779
Administrative Services														
Office of the Chief	-	-	-	8	4	4	-	-	-	-	8	-	-	24
Procurement	-	-	-	-	8	24	33	14	-	7	18	-	104	208
Finance	-	-	-	-	8	14	25	18	-	-	60	-	150	275
Personnel	-	-	-	-	6	8	13	3	-	7	41	-	98	176
General Services	-	-	-	-	8	10	14	8	26	8	65	-	132	271
Budget	-	-	-	-	6	8	16	11	-	-	23	-	48	112
International Contractual Personnel	-	-	-	-	-	-	1	1	-	-	-	-	-	2
Medical Unit	-	-	-	-	7	-	-	-	-	-	-	-	-	7
Subtotal	-	-	-	8	47	68	102	55	26	22	215	-	532	1 075
Integrated Support Services														
Office of the Chief Integrated and Support Services and Logistics and Liquidation	-	-	-	8	8	-	20	14	23	8	38	-	42	161
Communications Section	-	-	-	-	-	8	8	6	42	-	24	-	214	302
Supply and Property Management	-	-	-	-	6	-	9	13	22	-	31	-	171	252
Transport Section	-	-	-	-	8	-	14	6	89	-	6	-	311	434
Air and Surface Movements	-	-	-	-	-	-	8	-	8	-	-	-	9	25
Assets Disposal Unit	-	-	-	-	-	8	8	13	1	-	35	-	61	126
Engineering Support Section	-	-	-	-	8	18	29	22	60	-	23	-	321	481
Subtotal	-	-	-	8	30	34	96	74	245	8	157	-	1 129	1 781
Total	-	-	8	16	110	148	297	182	351	38	506	32	1 947	3 635